

# **EXHIBIT A**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

321 North Clark Street, Suite 800  
Chicago, IL 60654  
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 16706  
November 30, 2014

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 11/30/2014

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**Please include Invoice Number with Payment**

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Previous Balance		99,507.09
Payments		-17,184.55
Balance Forward		82,322.54
Current Fees	44,496.00	
Current Disbursements	37.00	
Total Current Charges		44,533.00
<b>Total Due</b>		<b>126,855.54</b>

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**Open Invoices**

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<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Original Amount</b>	<b>Payments and Credits</b>	<b>Balance</b>
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	22,840.75	1,699.25
01/31/14	13352	13,200.00	11,220.00	1,980.00
04/30/14	14290	25,708.80	21,852.48	3,856.32
05/31/14	14683	42,629.69	36,390.98	6,238.71
06/30/14	14952	19,537.81	16,608.49	2,929.32
07/31/14	15721	33,372.00	28,366.20	5,005.80
08/31/14	15957	21,444.60	18,227.91	3,216.69
09/30/14	16216	22,804.20	0.00	22,804.20
10/31/14	16230	26,761.50	0.00	26,761.50
<b>Totals</b>		<b>284,095.80</b>	<b>201,773.26</b>	<b>82,322.54</b>

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Re: Robert Fishman

November 30, 2014  
Invoice 16706

Fees					
Date	Atty	Description	Hours	Rate	Amount
11/01/14	RMF	Organized and drafted Monthly Reports for April, May and June.	3.60	618.00	2,224.80
11/03/14	RMF	Continued to organize and draft Monthly Reports for April, May and June (5.1). Spoke to S. Alberts re Dentons invoices (.3). Spoke to J. Ellman re post-Effective Date services by the Fee Examiner and related logistics (.3).	5.70	618.00	3,522.60
11/04/14	RMF	Continued to organize, draft and finalize Monthly Reports for April, May and June (4.6). Continued to draft Fourth Quarterly Report (1.1).	5.70	618.00	3,522.60
11/05/14	RMF	Reviewed and revised Fourth Interim Fee Application of Fee Examiner Parties (1.2). Finalized Fourth Quarterly Report of Fee Examiner (2.7). Spoke to Judge Rhodes re fee examiner issues (.2).	4.10	618.00	2,533.80
11/06/14	RMF	Reviewed, revised, finalized and transmitted numerous July Preliminary Reports (4.6). Spoke to Judge Rosen re fee mediation (.2).	4.80	618.00	2,966.40
11/07/14	RMF	Reviewed, revised, finalized and transmitted additional July Preliminary Reports.	1.40	618.00	865.20
11/10/14	RMF	Reviewed proposed draft order from Judge Rhodes (.1) and discussed same with him (.3). Appeared telephonically at confirmation status hearing (1.0). Reviewed August invoices (1.2).	2.60	618.00	1,606.80
11/11/14	RMF	Reviewed revised draft order from Judge Rhodes (.1) and discussed same and related issues with him (.5). Had several discussions with J. Ellman re fee review process logistics (.8). Spoke to G. Gouveia re same (.2). Drafted email to Judge Rhodes re same (.5).	2.10	618.00	1,297.80
11/12/14	RMF	Continued review of August invoices (3.2). Drafted email to Judge Rhodes re mediation and scheduling (.1). Spoke to Judge Rhodes re same (.2). Spoke to J. Ellman re Jones Day August invoice (.1).	3.60	618.00	2,224.80
11/13/14	RMF	Spoke to Judge Rosen twice re mediation (.4). Continued to review August invoices (4.8). Reviewed letter from Firefighters Union and Judge Rosen email response to same (.1).	5.30	618.00	3,275.40
11/14/14	RMF	Reviewed and revised draft order re modification of Fee Review Order (.2). Met with I. Bodenstein, P. Roberts and G. Gouveia to discuss fee mediation (.4). Continued reviewing August invoices (4.7). Spoke to J. Ellman re fee review process and fee mediation issues (.6). Spoke to J. Simon re issues with Foley payments (.2).	6.10	618.00	3,769.80
11/15/14	RMF	Completed review of August invoice.	1.40	618.00	865.20
11/17/14	RMF	Reviewed and revised Shaw Fishman September Detailed Statement of Services Rendered.	0.80	618.00	494.40
11/19/14	RMF	Reviewed Kapila September invoice.	0.20	618.00	123.60

**Shaw Fishman Glantz & Towbin LLC**

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/20/14	RMF	Spoke to Judge Rosen re fee mediation (.2). Reviewed spreadsheet re Debevoise (.3) and reviewed, revised, finalized and transmitted Preliminary Report (.4). Began review of September invoices (1.4). Began review of fee mediation statements submitted by various entities (.9).	3.20	618.00	1,977.60
11/21/14	RMF	Continued review of September invoices.	2.20	618.00	1,359.60
11/24/14	RMF	Continued reviewing September invoices.	2.30	618.00	1,421.40
11/25/14	RMF	Continued reviewing September invoices.	6.30	618.00	3,893.40
11/26/14	RMF	Completed review of September invoices.	3.80	618.00	2,348.40
11/29/14	RMF	Reviewed emails from or forwarded by Judge Rosen re fee mediation.	3.40	618.00	2,101.20
11/30/14	RMF	Began reviewing, revising and finalizing August/September Preliminary Reports (2.3). Further review of fee mediation materials from Judge Rosen (1.1)	3.40	618.00	2,101.20
<b>Total Fees</b>			<b>72.00</b>		<b>44,496.00</b>

<b>Disbursements</b>		
<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/13/14	Conference Call; CourtCall #6577599 - Detroit Telephonic Hearing (RMF); Robert M. Fishman	37.00
<b>Total Disbursements</b>		<b>37.00</b>

<b>Total Fees and Disbursements</b>	<b>44,533.00</b>
<b>Total Current Charges</b>	<b>44,533.00</b>
Balance Forward	82,322.54
<b>Total Amount Due</b>	<b>126,855.54</b>

# **EXHIBIT B**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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Fed Tax ID: 36-3844420

Invoice 16707  
November 30, 2014

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 11/30/2014

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**Please include Invoice Number with Payment**

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Balance Forward		128,102.28
Current Fees	62,248.50	
Current Disbursements	149.40	
Total Current Charges		62,397.90
<b>Total Due</b>		<b>190,500.18</b>

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**Open Invoices**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Original Amount</b>	<b>Payments and Credits</b>	<b>Balance</b>
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	43,690.40	7,706.40
01/31/14	13351	37,702.39	32,125.99	5,576.40
02/28/14	13625	71,014.86	60,374.82	10,640.04
02/28/14	13793	44,703.88	38,017.20	6,686.68
03/31/14	14117	40,290.80	34,257.58	6,033.22
04/30/14	14291	46,810.69	39,817.78	6,992.91
05/31/14	14684	46,311.87	39,379.61	6,932.26
06/30/14	14951	22,796.20	19,378.27	3,417.93
07/31/14	15722	40,458.50	34,389.72	6,068.78
08/31/14	15958	26,620.40	22,671.20	3,949.20
09/30/14	16215	20,349.80	0.00	20,349.80
10/31/14	16667	35,372.40	0.00	35,372.40
12/04/14	16400	6,838.23	0.00	6,838.23
<b>Totals</b>		<b>542,711.09</b>	<b>407,770.58</b>	<b>134,940.51</b>

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Fees					
Date	Atty	Description	Hours	Rate	Amount
11/01/14	DRD	Communications with R. Fishman regarding Dentons media discount.	0.20	267.00	53.40
11/02/14	AH	Review and comment on Miller Canfield's July 2014 Invoice.	3.40	248.00	843.20
11/02/14	DRD	Continue preparing Jones Day preliminary report for July 2014.	2.20	267.00	587.40
11/02/14	GEG	Review Detroit corporation counsel letter to Judge Rhodes regarding fee dispute and demand for copies of fee review spreadsheets (.2) and email correspondence with R. Fishman regarding concerns and possible objections to request for production of fee review spreadsheets (.2)	0.40	347.00	138.80
11/03/14	IB	Review letter from City of Detroit counsel to Judge Rhodes re: fee issues (.2); discuss with R. Fishman (.1); review email from Judge Rosen re: mediation (.2).	0.50	434.00	217.00
11/03/14	IB	Review and revise D. Doyle drafts of Brooks Wilkins and Denton's final report inserts for April-June 2014	0.60	434.00	260.40
11/03/14	IB	Review file for up front discounts for Brooks Wilkins, Denton's and Miller Buckfire (.2); prepare footnotes re same for inclusion in Quarterly Report.(.2)	0.40	434.00	173.60
11/03/14	AH	Update footnotes for Final Monthly Reports to be included in April/May/June quarterly report (.3); make revisions to final monthly April, May and June reports to include information on timeliness of invoice submissions and forward final, revised and redacted invoices to K. Janecki to organize for filing (2.1); continue to review and comment on Miller Canfield July invoice (1.5).	3.90	248.00	967.20
11/03/14	DRD	Review Dentons invoice for July 2014 (1.9); continue preparing Jones Day preliminary report for July 2014 (1.1); draft footnotes for Quarterly Report explaining discounts of Jones Day (.3), Dentons (.2), and Brooks Wilkins (.1), and emails and conferences with A. Hudson (.1), R. Fishman (.1) and I. Bodenstein (.1) regarding same; confer with I. Bodenstein regarding potential edits to Dentons final report (.1); emails with M. Wilkins and A. Hudson regarding redacted invoices (.2); emails with A. Hudson regarding Dentons and Jones Day redacted invoices (.1); email with S. Alberts regarding discount for media activities (.5).	4.80	267.00	1,281.60
11/03/14	GEG	Review Conway rate discounts and fee limitations (.3) and email proposed footnote for monthly report regarding same to R. Fishman (.2); phone call (.2) and email correspondence (.1) with Mike Hausman (Conway) regarding billing analysis and cumulative fees charged by Conway.	0.80	347.00	277.60
11/03/14	MSR	Revise quarterly fee statements for Pepper Hamilton, KCC, and Foley.	1.10	267.00	293.70

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/03/14	PJR	Brief review of EY July spreadsheet and exchange of emails with M. McMickle on same.	0.20	419.00	83.80
11/03/14	PJR	Review drafts of Segal final reports for April, May and June (.3); exchange emails with A. Hudson on same (.1).	0.40	419.00	167.60
11/03/14	PJR	Draft and edit '14 2Q final report inserts for Dykema (.8); exchange emails with A. Hudson on same (.2); email to JJ Chang on final Dykema invoices (.1).	1.10	419.00	460.90
11/03/14	PJR	Exchange emails with R. Fishman regarding footnote additions to Quarterly Report regarding professional fee discounts and concessions (.2); review retention papers for EY and Dykema and draft footnotes for Quarterly Report (.4).	0.60	419.00	251.40
11/03/14	PJR	Draft and edit final monthly report invoices for EY for April, May, and June (1.9); exchange emails with B. Pickering and W. Flick regarding final invoices (.4); review EY response to June preliminary report (.4); exchange emails with M. McMickle on same (.2);	2.90	419.00	1,215.10
11/04/14	IB	Revise A. Hudson draft of Kilpatrick July 2104 Preliminary Report	0.30	434.00	130.20
11/04/14	IB	Prepare Miller Buckfire July 2014 Preliminary Report	0.60	434.00	260.40
11/04/14	IB	Review Brooks Wilkins July 2014 invoice for Preliminary Report.	0.30	434.00	130.20
11/04/14	IB	Review draft from R. Fishman of April-June Final Report (.5); email to R. Fishman re: revision to April report re: Miller Buckfire (.1)	0.60	434.00	260.40
11/04/14	AH	Complete review of Miller Canfield July invoice (1.3); draft spreadsheet of comments re Miller Canfield July invoice and preliminary report (1.4); review Kilpatrick July invoice and draft preliminary report (1.0); review Milliman and Segal July invoices and draft preliminary reports (.5); draft charts for quarterly report aggregating fee/expense information to date, revise fee application and draft/compile exhibits to be attached thereto (5.2); conference with D. Doyle on 11/5 filing of quarterly report (.1).	9.50	248.00	2,356.00
11/04/14	DRD	Continue review of Dentons invoice for July 2014 (1.8); review Brooks Wilkins invoice for July 2014 (.5); revise final report for Jones Day for April 2014 (.2), May 2014 (.2) and June 2014 (.2), and revise final report for Dentons June 2014 (.2) and Brooks Wilkins June 2014 (.2); confer with A. Hudson and R. Fishman (partial) regarding quarterly report for 2Q 2014 (.2); draft footnote for Lazard final report per R. Fishman request (.3); communications with M. Wilkins regarding June 2014 invoice (.1).	3.90	267.00	1,041.30
11/04/14	GEG	Review and edit Miller Canfield July invoice review spreadsheet (1.2) and review draft preliminary report (.1); email correspondence with A. Hudson regarding same (.1); review R. Fishman email and draft April, May and June final monthly reports (.2) and email comments to R. Fishman (.1)	1.70	347.00	589.90
11/04/14	PJR	Exchange emails with W. Flick regarding EY revised invoices.	0.20	419.00	83.80
11/04/14	PJR	Exchange emails with JJ Chang regarding Dykema invoices.	0.10	419.00	41.90
11/04/14	PJR	Brief review of August spreadsheets for KCC, Foley, Dykema and EY.	0.30	419.00	125.70



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Date	Atty	Description	Hours	Rate	Amount
11/04/14	PJR	Review preliminary report for Segal and exchange emails with A. Hudson on same.	0.30	419.00	125.70
11/05/14	IB	Review Milliman July 2014 invoice (.3); revise A Hudson draft of Preliminary Report and Spreadsheet and send to R. Fishman (.7).	1.00	434.00	434.00
11/05/14	IB	Review R. Fishman draft of Fourth Quarterly Report.	0.50	434.00	217.00
11/05/14	IB	Review Denton's July 2012 invoice spreadsheet from D. Doyle re: preparation of preliminary report.	1.20	434.00	520.80
11/05/14	DRD	Review and revise Jones Day preliminary report for July 2014 (.4); review, revise and finalize April (.4), May (.4) and June 2014 (.4) final reports; review revise and finalize quarterly report (1.0) and prepare for filing; confer with P. Roberts (.2) and R. Fishman (.2) regarding same; review and revise fee application and notice and prepare for filing (.5).	3.50	267.00	934.50
11/05/14	GEG	Email correspondence with R. Fishman and M. Reiser regarding status of July preliminary reports for Pepper Hamilton and Conway MacKenzie (.1); review and edit Conway July invoice review spreadsheet (3.2); draft preliminary report for Conway July invoice (.2); review City verifications regarding June invoices of Conway, Pepper Hamilton and Miller Canfield (.1); review draft quarterly report (.2) and email correspondence with R. Fishman regarding comments to same (.1); review and comment on Pepper July invoice review spreadsheet (.3) and email correspondence with M. Reiser regarding same (.1)	4.30	347.00	1,492.10
11/05/14	MSR	Review July Invoices and prepare preliminary reports.	4.60	267.00	1,228.20
11/05/14	PJR	Confer with R. Fishman regarding Quarterly Report issues (.1); review final EY invoices for 2Q 2014 (.4); edits to Quarterly Report and Final Monthly Reports for 2Q 2014 (1.9).	2.40	419.00	1,005.60
11/05/14	PJR	Review and revise 4th interim fee application of Fee Examiner parties and associated exhibits.	1.30	419.00	544.70
11/06/14	IB	Review and approve D. Doyle draft of Brooks Wilkins July 2014 invoice.	0.20	434.00	86.80
11/06/14	DRD	Revise and finalize July 2014 preliminary reports for Dentons (.5), Brooks Wilkins (.3) and Lazard (.2).	1.00	267.00	267.00
11/06/14	GEG	Review R. Fishman emails transmitting preliminary reports for Conway, Miller Canfield and Pepper Hamilton July invoices and calendar deadline to complete resolution discussions	0.10	347.00	34.70
11/06/14	MSR	Review KCC July invoices.	2.10	267.00	560.70
11/06/14	PJR	Review Quarterly Report as filed (.1); review July preliminary reports for Segal, Foley, and KCC (.3).	0.40	419.00	167.60
11/07/14	IB	Email with S. Marken re: resolution discussion on July 2014 preliminary report.	0.10	434.00	43.40
11/07/14	GEG	Review Pepper Hamilton responses to July preliminary report (.1) and confer with M. Reiser regarding same (.1)	0.20	347.00	69.40
11/07/14	PJR	Review Dykema July invoice (.5); draft and edit preliminary report on same and accompanying spreadsheet (.6); email to R. Fishman	1.20	419.00	502.80

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Date	Atty	Description	Hours	Rate	Amount
		on same (.1).			
11/07/14	PJR	Begin review and analysis of EY July invoice.	0.90	419.00	377.10
11/10/14	IB	Review email from S. Marken re: Miller Buckfire special restructuring fee invoice.	0.30	434.00	130.20
11/11/14	DRD	Review emails from R. Fishman, G. Gouveia and P. Roberts regarding review of August through November invoices (.2) and confer with R. Fishman regarding same (.1).	0.30	267.00	80.10
11/11/14	GEG	Office conference with R. Fishman regarding status of fee mediation and review of Debevoise invoices (.3); email correspondence with R. Fishman regarding proposed expedited timeline for review of July-September invoices (.2)	0.50	347.00	173.50
11/11/14	PJR	Exchange emails with R. Fishman on proposed changes to fee review process and related issues (.4); review Fee Review Order and related documents in connection with same (.3).	0.70	419.00	293.30
11/11/14	PJR	Exchange emails with R. Fishman on EY July report (.1); review and analyze EY June invoice (3.1).	3.20	419.00	1,340.80
11/12/14	IB	Review R. Fishman email re: timing of proposed meditation and accelerated fee review schedule (.2); meet with R. Fishman to discuss (.1)	0.30	434.00	130.20
11/12/14	GEG	Email correspondence with R. Fishman regarding fee review scheduling issues and mediation back on track for early December	0.10	347.00	34.70
11/12/14	PJR	Continued review and analysis of EY July invoice (2.7); draft and edit preliminary report on same (.6); email to R. Fishman on same (.1).	3.40	419.00	1,424.60
11/13/14	IB	Review R. Fishman email re: firefighters fee objection	0.10	434.00	43.40
11/13/14	AH	Call with S. Kaminski re new invoices to be reviewed with Kilpatrick under DWSD contract.	0.20	248.00	49.60
11/13/14	GEG	Email correspondence with R. Fishman regarding fee mediation in December (.1); review proposed confirmation order filed by city as it relates to fee review process and Fee Examiner's quarterly reports (.2) and email correspondence with R. Fishman regarding absence of reservation of rights provision (.1); review and comment on Debevoise July invoice (3.3); review Detroit Fire Fighters Association notice of intent to object to Jones Day fees and Judge Rosen response/request for statement of written objections (.1)	3.80	347.00	1,318.60
11/13/14	PJR	Telephone conference and email exchange with R. Fishman regarding Modified Fee Order (.2); draft and edit proposed Modified Fee Order (.9).	1.10	419.00	460.90
11/13/14	MSR	Review July Invoices for Pepper Hamilton, Foley and Ottenwess.	2.40	267.00	640.80
11/14/14	IB	Review P. Roberts draft of order for Judge Rhodes setting new fee review timetable.	0.10	434.00	43.40
11/14/14	IB	Meet with P. Roberts, G. Gouveia and R. Fishman re: Detroit mediation.	0.40	434.00	173.60
11/14/14	DRD	Confer with R. Fishman regarding deadlines for submitting August	0.20	267.00	53.40

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Date	Atty	Description	Hours	Rate	Amount
		and September preliminary reports (.1) and Jones Day's latest invoices (.1).			
11/14/14	GEG	Meeting with R. Fishman, P. Roberts and I. Bodenstein to discuss strategy and preparation for fee mediation sessions (.4); review transmittal email and summary of services for Debevoise invoices (.2);	0.60	347.00	208.20
11/14/14	PJR	Confer with R. Fishman regarding draft order modifying Fee Review Order (.2); edits to same and email to R. Fishman (.4); meeting with R. Fishman, I. Bodenstein, and G. Gouveia regarding scheduled fee mediation and related issues (.4).	1.00	419.00	419.00
11/15/14	GEG	Review emails and Conway October invoice submissions from M. Hausman (Conway)	0.10	347.00	34.70
11/16/14	GEG	Review and comment on Debevoise August invoice	0.80	347.00	277.60
11/17/14	IB	Review A. Hudson email re: Kilpatrick subcontractors Eastman and Markell (.4); email to A. Hudson re: fee review criteria to apply (.1).	0.50	434.00	217.00
11/17/14	GEG	Review email and Miller Canfield September billing submission from Marc Swanson (Miller Canfield) (.1); review and comment on Debevoise September invoice (.7); draft preliminary report for Debevoise April through September invoices (.8) email correspondence with R. Fishman regarding Debevoise draft preliminary report and review spreadsheets (.1)	1.70	347.00	589.90
11/17/14	PJR	Review emails regarding Foley's inaccurate revised invoices for 2Q 2014 (.1); confer with M. Reiser on same (.1).	0.20	419.00	83.80
11/18/14	IB	Meet with A. Hudson re: Kilpatrick subcontractor invoices.	0.10	434.00	43.40
11/18/14	AH	Discussion with I. Bodenstein re deadline for Kilpatrick to submit September invoice and new professionals added to DWSD contract (.1); follow up phone call with S. Kaminski from Kilpatrick re same (.2).	0.30	248.00	74.40
11/18/14	DRD	Review Jones Day invoice for August 2014 and begin drafting preliminary report.	2.50	267.00	667.50
11/18/14	GEG	Review and comment on Conway August invoice	2.30	347.00	798.10
11/18/14	PJR	Review analysis of Fee Examiner fee application and blended rates conducted by A. Hudson and review First Fee Application. in connection with same (.3); exchange emails with L. Buonome of Jones Day on same (.3).	0.60	419.00	251.40
11/18/14	PJR	Brief review of KCC September invoice and related email from M. Paque.	0.20	419.00	83.80
11/19/14	AH	Correspondence with Miller Canfield re July resolution comments (.1); begin review of Miller Canfield's August 2014 invoice (1.9).	2.00	248.00	496.00
11/19/14	DRD	Continue review of Jones Day invoice for August 2014.	0.20	267.00	53.40
11/19/14	GEG	Email correspondence with A. Hudson regarding status of Miller Canfield August invoice review (.1); email correspondence with M. Reiser regarding status of Pepper Hamilton August invoice review (.1); continued review and commenting on Conway MacKenzie August invoice (3.4); review email and City verification forms for	3.70	347.00	1,283.90

**Shaw Fishman Glantz & Towbin LLC**

Robert Fishman as Detroit Fee Examiner  
I.D. 10661-001 - RMF  
Re: Chapter 9 case

November 30, 2014  
Invoice 16707

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		June invoices of Conway, Miller Canfield and Pepper Hamilton from Jeff Ellman (Jones Day) (.1)			
11/19/14	PJR	Review City's verification statement for June and related email from J. Ellman.	0.10	419.00	41.90
11/19/14	PJR	Brief review of EY September invoice.	0.30	419.00	125.70
11/19/14	PJR	Brief review of Dykema Sept invoice (.1); exchange emails with JJ Chang of Dykema on same (.1).	0.20	419.00	83.80
11/19/14	PJR	Review September invoices of Fee Examiner parties (.2); draft and edit notice of Fee Examiner invoices for September 2014 (.5).	0.70	419.00	293.30
11/20/14	AH	Draft resolution comments for Miller Canfield's July invoice (1.1); continue review of Miller Canfield's August Invoice (4.0).	5.10	248.00	1,264.80
11/20/14	GEG	Review J. Ellman (Jones Day) emails and City verification of reasonableness forms regarding July and August invoices of Conway, Miller Canfield and Pepper Hamilton (.1); continue review and comments on Conway August invoice (1.6); review email from M. Swanson and Miller Canfield responses to July preliminary report (.3) and follow up email correspondence with A. Hudson regarding same (.1); phone call with R. Fishman regarding preliminary report for Debevoise April-September invoices (.1), review R. Fishman transmittal email to Debevoise (.1) and calendar deadline for resolution discussions (.1)	2.40	347.00	832.80
11/20/14	PJR	Review City verification forms for July and August.	0.10	419.00	41.90
11/20/14	PJR	Exchange emails with JJ Chang regarding Dykema verification forms from the City for September invoice.	0.10	419.00	41.90
11/21/14	IB	Review Brook Wilkins response to July 2014 preliminary report (.3); phone call with M. Wilkins re: resolution discussion on July 2014 preliminary report (.5)	0.80	434.00	347.20
11/21/14	IB	Review letter to Judge Rosen re: City intended mediation targets.	0.20	434.00	86.80
11/21/14	AH	Correspondence with S. Kaminski re deadline for September invoice submissions (.1); continue review of Miller Canfield's August Invoice (.7).	0.80	248.00	198.40
11/21/14	GEG	Email correspondence with A. Hudson regarding status of Miller Canfield August/September invoice review (.1); review R. Fishman email and City of Detroit mediation expectations memo (.1); review Conway responses to July preliminary report and comment on draft resolution comments from M. McMickle (.5) and follow up email correspondence with M. McMickle and R. Fishman regarding same (.1); continued review of Conway August invoice (.4)	1.20	347.00	416.40
11/21/14	PJR	Review Segal response to July preliminary report.	0.20	419.00	83.80
11/21/14	PJR	Review Dykema response to July report.	0.20	419.00	83.80
11/21/14	PJR	Review City mediation statement on challenged professional fees.	0.30	419.00	125.70
11/22/14	DRD	Prepare preliminary report for Jones Day for August 2014.	4.20	267.00	1,121.40
11/22/14	DRD	Communications with opposing counsel regarding status of settlement agreement.	0.10	267.00	26.70

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/23/14	DRD	Continue preparing Jones Day preliminary report for August 2014.	1.10	267.00	293.70
11/23/14	PJR	Brief review of EY response to July preliminary report (.2); exchange emails with W. Flick on same (.1); email to M. McMickle on same (.1).	0.40	419.00	167.60
11/23/14	PJR	Review Order Modifying Fee Review Order as entered (.1); email to Fee Examiner team on same (.1).	0.20	419.00	83.80
11/24/14	IB	Review Miller Buckfire August and September invoices re: preparation of combined preliminary report.	0.50	434.00	217.00
11/24/14	AH	Finish review of Miller Canfield's August 2014 Invoice (2.8); draft spreadsheet of resolution comments for Miller Canfield's July invoice (1.1); docket dates from new Fee Review Order for accelerated review (.3).	4.20	248.00	1,041.60
11/24/14	DRD	Review Jones Day invoices for August 2014 (.4); emails with G. Gouviea regarding same (.2); review Dentons August 2014 invoices (.9).	1.50	267.00	400.50
11/24/14	GEG	Review entered Order Modifying Fee Review Order (.1); complete review of Conway August invoice and revisions to invoice review spreadsheet (.8) and email correspondence with M. McMickle and R. Fishman regarding same (.2); email correspondence with D. Doyle regarding potential redundancy between Conway and Jones Day invoices (.1); email correspondence with M. Hausman regarding modifications to Fee Review Order and deadline for redacted Q3 invoices (.1)	1.30	347.00	451.10
11/24/14	MSR	Revise Foley section for April through June report.	0.50	267.00	133.50
11/24/14	MSR	Coordinate receipt of revised invoices from Foley.	0.70	267.00	186.90
11/25/14	IB	Prepare Combined August/September 2014 Preliminary Report for Miller Buckfire with attached spreadsheets (1.2); revise and send to R. Fishman (.3)	1.50	434.00	651.00
11/25/14	IB	Prepare review files for upcoming fee mediation.	0.90	434.00	390.60
11/25/14	AH	Begin review of Miller Canfield September Invoice (2.6); draft mediation memorandum for Segal (1.0).	3.60	248.00	892.80
11/25/14	DRD	Prepare preliminary reports for August 2014 (2.9) and September 2014 (2.4).	5.30	267.00	1,415.10
11/25/14	DRD	Confer with R. Fishman regarding Jones Day preliminary report for September 2014.	0.10	267.00	26.70
11/25/14	GEG	Email correspondence with A. Hudson regarding Miller Canfield August/September invoice review (.1); email correspondence with M. Reiser regarding Pepper Hamilton August/September invoice review and mediation memo (.1); email correspondence with R. Fishman regarding status of Miller Canfield as it relates to fee mediation (.1); email correspondence with M. McMickle regarding fee mediation memo (.1); email correspondence with A. Hudson regarding resolution discussions for Miller Canfield July invoice (.1); email correspondence with R. Fishman regarding resolution discussions for Conway July invoice (.1); review J. Ellman (Jones	3.30	347.00	1,145.10

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Date	Atty	Description	Hours	Rate	Amount
		Day) email and City verification forms for September invoices of Conway, Miller Canfield and Pepper Hamilton (.1); email correspondence with Kapila team regarding Conway fee mediation memo and forward all final monthly reports for compilation of fee information (.3); begin review and comment on Conway September invoice (2.3)			
11/25/14	MSR	Review Aug/Sept invoices (2.6); Draft fee mediation memorandums (2.3).	4.90	267.00	1,308.30
11/25/14	PJR	Exchange emails with M. McMickle regarding quarterly reports.	0.20	419.00	83.80
11/25/14	PJR	Brief review of EY September invoice spreadsheet and related comments by M. McMickle (.2); exchange emails with M. McMickle on same (.1).	0.30	419.00	125.70
11/25/14	PJR	Review draft mediation memo regarding Segal.	0.20	419.00	83.80
11/26/14	AH	Continue reviewing Miller Canfield's September invoice (5.7); draft Milliman mediation memorandum (.9).	6.60	248.00	1,636.80
11/26/14	GEG	Email correspondence with M. McMickle regarding treatment of July through October invoices in Conway fee mediation memo (.1); continued review and comment on Conway September invoice spreadsheet (3.4); review email from E. Grosz regarding disclosure of Debevoise hourly rates (.1); email correspondence with R. Fishman regarding question about Conway September invoice (.1)	3.70	347.00	1,283.90
11/26/14	PJR	Brief review of Segal October invoice.	0.10	419.00	41.90
11/26/14	PJR	Review DFFA mediation statement (.3); email to R. Fishman on same (.1).	0.40	419.00	167.60
11/28/14	IB	Revise A. Hudson draft of Milliman mediation memo	0.40	434.00	173.60
11/28/14	IB	Review and revise Denton's August 2014 spreadsheet from D. Doyle.	2.30	434.00	998.20
11/28/14	GEG	Review M. Swanson (Miller Canfield) email and October invoice submission materials (.2); review and edit draft fee mediation memo for Conway MacKenzie (.5) and email correspondence with M. McMickle (Kapila) regarding same (.2); draft combined August/September preliminary report for Conway MacKenzie (.4); email correspondence with R. Fishman regarding Conway Aug/Sept preliminary report and fee mediation memo (.2); review and comment on Pepper Hamilton August and September invoices (3.2); review and comment on draft Aug/September preliminary report and fee mediation memo for Pepper Hamilton (.5) and email correspondence with M. Reiser regarding same (.2)	5.40	347.00	1,873.80
11/28/14	PJR	Brief review of KCC October invoice.	0.10	419.00	41.90
11/28/14	PJR	Begin review and analysis of EY August invoice.	1.80	419.00	754.20
11/29/14	IB	Email to S. Kaminski re: Kilpatrick October 2014 invoice.	0.10	434.00	43.40
11/29/14	IB	Review Denton's September 2014 invoice for preliminary report.	0.40	434.00	173.60
11/29/14	IB	Draft Miller Buckfire mediation memo	1.40	434.00	607.60
11/29/14	DRD	Continue preparing Jones Day preliminary report for September	4.10	267.00	1,094.70

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Date	Atty	Description	Hours	Rate	Amount
		2014.			
11/29/14	GEG	Initial review and comment on Miller Canfield August invoice	1.70	347.00	589.90
11/30/14	IB	Review Denton's September 2014 invoice for preliminary report	1.80	434.00	781.20
11/30/14	IB	Review M. McMickle email re: Denton's August 2014 time on pretrial brief and confirmation brief	0.20	434.00	86.80
11/30/14	IB	Review R. Fishman forwarded emails from Judge Rosen in preparation for fee mediation	0.50	434.00	217.00
11/30/14	AH	Draft spreadsheet with comments for Miller Canfield's September Invoice (1.5); review Kilpatrick's August Invoice (1.3).	2.80	248.00	694.40
11/30/14	DRD	Prepare preliminary reports for Jones Day for September 2014 (2.1), Dentons for August and September 2014 (1.5), Brooks Wilkins for August and September 2014 (.3); and Lazard for August and September 2014 (.2).	4.10	267.00	1,094.70
11/30/14	GEG	Review R. Fishman emails regarding fee mediation communications from various parties and necessary follow up tasks (.2); review Mayor's mediation statements and related email correspondence regarding Pepper Hamilton and Conway MacKenzie and consider Fee Examiner position regarding same (.5); review emails from Sonet Kapila and M. McMickle regarding Mayor's mediation statement as to Conway (.1); review email from R. Fishman regarding question about Conway charges related to negotiation of contract extension (.1)	0.90	347.00	312.30
11/30/14	PJR	Review M. Paque email on KCC June expenses (.1); email to M. Reiser on same (.1).	0.20	419.00	83.80
11/30/14	PJR	Review various emails on upcoming mediation, with particular emphasis on EY issues.	0.70	419.00	293.30
11/30/14	PJR	Exchange emails with M. McMickle regarding quarterly reports.	0.20	419.00	83.80
11/30/14	PJR	Continued review and analysis of EY August invoice (2.4); exchange several emails with W. Flick regarding EY issues (.4).	2.80	419.00	1,173.20
11/30/14	PJR	Review and revise draft memo to R. Fishman regarding Segal.	0.40	419.00	167.60
11/30/14	PJR	Review and analyze Dykema invoices for August and September 2014 (.8); draft and edit preliminary report on Dykema August and September invoices (.5); email to R. Fishman on same (.1).	1.40	419.00	586.60
<b>Total Fees</b>			<b>192.40</b>		<b>62,248.50</b>

**Disbursements**

Date	Description	Amount
11/05/14	Pacer Research; Revised Order; Review (ABH) (PJR) (KXJ)	23.60
11/07/14	Photocopy; Jones Day June 2014 Redacted Invoice; Jones Day April 2014 Redacted Invoice; Jones Day May 2014 Redacted Invoice (KXJ)	1005 @ 0.10 100.50
11/17/14	Photocopy; Preliminary Reports (J. Hampton)	79 @ 0.10 7.90
11/25/14	Photocopy; Miller Canfield Invoice (J. Hampton)	174 @ 0.10 17.40

Shaw Fishman Glantz & Towbin LLC

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Date	Description	Amount
	Total Disbursements	149.40
	Total Fees and Disbursements	62,397.90
	Total Current Charges	62,397.90
	Balance Forward	128,102.28
	Total Amount Due	190,500.18



# **EXHIBIT C**

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #599 - 11/30/14

## **TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
JOSEPH GILLIS - Senior Consultant, CPA	5.10	272.00	1,387.20
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	2.80	450.00	1,260.00
MARY MCMICKLE - Partner, CPA, CIRA	23.20	342.00	7,934.40
MARK PARISI - Forensic Analyst CPA, CFE	16.90	156.00	2,636.40
 TOTAL	 48.00		 \$13,218.00
	<b>BLENDDED RATE</b>	<b>\$275.38</b>	
	<b>TOTAL EXPENSES</b>		<b>0.90</b>
 TOTAL AMOUNT OF THIS INVOICE			 \$13,218.90

The Kapila Building  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, Florida 33316  
P 761.1011 F 954.761.1033

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1 SE 3rd Avenue, Suite 2150  
Miami, Florida 33131  
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# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #46-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 599  
11/30/2014  
Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2014

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
11/02/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG JULY INVOICE AND TRANSMIT SPREADSHEET TO P. ROBERTS.	0.40	136.80
11/03/2014	SRK	REVIEW MULTIPLE EMAILS FROM R. FISHMAN, G. GOUVEIA AND P. ROBERTS AND ALLISON HUDSON RELATING TO FOOTNOTES REGARDING FEE DISCOUNT AND REDACTED INVOICES	0.30	135.00
11/03/2014	MCP	MAKE VARIOUS CORRECTIONS TO THE AUGUST 2014 INVOICE SPREADSHEETS.	0.20	31.20
11/03/2014	MCP	REFORMAT ERNST AND YOUNG JULY 2014 INVOICE IN EXCEL 2013.	0.40	62.40
11/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR JUNE INVOICE.	0.10	34.20
11/03/2014	MMM	TRACK RECEIPT OF JONES DAY SEPTEMBER INVOICE AND BROOKS WILKINS OCTOBER INVOICE.	0.10	34.20
11/04/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE JONES DAY SEPTEMBER 2014 INVOICE (3.7). COMPARE HOURS IN DESCRIPTIONS TO HOURS BILLED (1.1).	4.80	748.80
11/04/2014	MMM	TRANSMIT AUGUST SPREADSHEETS TO REVIEW TEAMS.	0.40	136.80
11/04/2014	MMM	READ FINAL MONTHLY REPORTS FOR APRIL, MAY AND JUNE AND RESPOND TO FEE EXAMINER.	0.40	136.80
11/05/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL SEPTEMBER 2014 INVOICE.	0.40	62.40
11/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE LAZARD SEPTEMBER 2014 INVOICE.	0.20	31.20
11/05/2014	MMM	READ QUARTERLY REPORT PREPARED BY FEE EXAMINER AND CONFIRM FEES AND EXPENSE CHARTS.	0.50	171.00
11/07/2014	MCP	UPDATE KURTZMAN CARSON JULY AND AUGUST INVOICES FOR RATES CHANGES FOR TWO EMPLOYEES.	0.30	46.80
11/07/2014	MMM	TRACK RECEIPT OF MILLER BUCKFIRE AND OTTENWESS INVOICES.	0.10	34.20
11/10/2014	SRK	REVIEW EMAIL FROM M. MCMICKLE TO GORDON GOUVEIA RE: CONWAY MACKENZIE'S AUGUST INVOICE REVIEW.	0.20	90.00
11/10/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER BUCKFIRE SEPTEMBER 2014 INVOICE.	0.30	46.80

11/10/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL OCTOBER 2014 INVOICE.	0.70	109.20
11/10/2014	MCP	REFORMAT CONWAY MACKENZIE AUGUST 2014 INVOICE IN EXCEL 2013.	0.60	93.60
11/10/2014	MMM	REVIEW CONWAY MACKENZIE AUGUST INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.40	820.80
11/10/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY OF CONWAY MACKENZIE AUGUST INVOICE REVIEW.	0.30	102.60
11/10/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG AUGUST INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.10	376.20
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DEBEVOISE AND PLIMPTON LLP INVOICES FOR 2014.	0.80	124.80
11/11/2014	SRK	REVIEW EMAILS FROM R. FISHMAN, P. ROBERTS, AND G. GOUVEIA REGARDING INQUIRY BY FEE EXAMINER ON FINAL SUBMISSION OF FEE INVOICE REVIEWS AND RESPOND TO SAME	0.20	90.00
11/11/2014	SRK	REVIEW EMAIL FROM R. FISHMAN TO JUDGE STEVEN RHODES PROPOSING MODIFICATION OF THE FEE REVIEW ORDER	0.10	45.00
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILKINS OCTOBER 2014 INVOICE.	0.70	109.20
11/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE OTTENWESS OCTOBER 2014 INVOICE.	0.20	31.20
11/11/2014	MMM	REVIEW SPREADSHEETS FOR DEBEVOISE & PLIMPTON INVOICES AND TRANSMIT TO FEE EXAMINER.	0.20	68.40
11/12/2014	MMM	FINAL REVIEW OF ERNST & YOUNG AUGUST INVOICE.	0.20	68.40
11/14/2014	MCP	REFORMAT ERNST AND YOUNG AUGUST 2014 INVOICE IN EXCEL 2013.	0.60	93.60
11/14/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG AUGUST INVOICE.	0.10	34.20
11/17/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON OCTOBER 2014 INVOICE.	0.60	93.60
11/17/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE OCTOBER 2014 INVOICE.	0.60	93.60
11/18/2014	MCP	EXTRACT,FORMAT, AND SUMMARIZE MILLER CANFIELD SEPTEMBER 2014 INVOICE.	1.60	249.60
11/19/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON SEPTEMBER 2014 INVOICE.	0.70	109.20
11/19/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE ERNST AND YOUNG SEPTEMBER 2014 INVOICE.	1.90	296.40
11/20/2014	MCP	UPDATE ERNST AND YOUNG SEPTEMBER 2014 INVOICE FOR COVER SHEET DETAIL	0.10	15.60
11/20/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA SEPTEMBER 2014 INVOICE.	0.60	93.60
11/20/2014	MCP	MAKE VARIOUS CORRECTIONS TO SEPTEMBER 2014 INVOICES.	0.60	93.60
11/20/2014	MMM	RESEARCH AND RESPOND TO EMAIL FROM R. FISHMAN RE: SEPTEMBER SPREADSHEETS.	0.20	68.40

11/20/2014	MMM	REVIEW FIFTEEN SPREADSHEETS FOR SEPTEMBER PRIOR TO SENDING TO FEE REVIEW TEAMS.	0.80	273.60
11/20/2014	MMM	TRANSMIT FIFTEEN SPREADSHEETS TO REVIEW TEAM.	0.40	136.80
11/20/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.90	244.80
11/20/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	1.10	299.20
11/21/2014	SRK	REVIEW MULTIPLE EMAILS FROM SANJAY MARKEN, CHANG JUNG, JANICE CASTILLO, SWISNIEWSKI, AND FROM FEE EXAMINER REGARDING MEDIATION EXPECTATIONS	0.20	90.00
11/21/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO COMMENTS FROM FEE EXAMINER FOR ADEQUACY AND COMPLETENESS.	0.60	205.20
11/21/2014	MMM	BEGIN REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICES AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.30	102.60
11/21/2014	MMM	TRACK RECEIPT OF MULTIPLE OCTOBER INVOICES.	0.10	34.20
11/21/2014	JEG	REVIEW ERNST & YOUNG'S SEPT. INVOICE: CHECK FOR INCONSISTENT TIME ENTRIES.	3.10	843.20
11/23/2014	SRK	REVIEW CITY OF DETROIT MODIFIED PRE-PROCEDURES ORDER	0.10	45.00
11/23/2014	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET(2.1); DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW(.1).	2.20	752.40
11/23/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.30	102.60
11/24/2014	SRK	REVIEW EMAILS FROM G. GOUVEIA RELATED TO COMMENTS ON CONWAY MACKENZIE'S AUGUST INVOICE (0.1); REVIEW EMAIL FROM ROBERT FISHMAN REGARDING FEE MEDIATION AND REQUEST FOR A MEMO TO PROVIDE ALL ACCUMULATED BILLINGS, WRITEOFFS, DISCOUNTS, ETC (0.1).	0.20	90.00
11/24/2014	MMM	READ AND RESPOND TO EMAIL FROM G. GOUVEIA RE: CONWAY MACKENZIE AUGUST INVOICE (0.1); REVIEW ADDITIONAL COMMENTS TO SPREADSHEET (0.3).	0.40	136.80
11/24/2014	MMM	REVIEW KILPATRICK SEPTEMBER SPREADSHEET AND TRANSMIT TO REVIEW TEAM.	0.20	68.40
11/24/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG'S SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.60	205.20
11/25/2014	MMM	CONTINUE TO REVIEW ERNST & YOUNG SEPTEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	3.20	1,094.40
11/25/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW AND HIGHLIGHTING SEVERAL DEFICIENCIES IN ERNST & YOUNG SEPTEMBER INVOICE.	0.50	171.00
11/25/2014	MMM	REVIEW EASTMAN SMITH SPREADSHEET AND TRANSMIT TO REVIEW TEAM.	0.20	68.40
11/25/2014	MMM	BEGIN PREPARING CHART TO SUMMARIZE ALL FEES,	1.60	547.20

		DISCOUNTS, EXPENSES OF CONWAY MACKENZIE FOR INCLUSION IN MEDIATION STATEMENT.		
11/26/2014	MMM	CONTINUE PREPARING CHART OF ALL FEES, DISCOUNTS, EXPENSES FROM JULY 2013 THROUGH OCTOBER 2014 FOR CONWAY MACKENZIE (2.7); DRAFT NARRATIVE REGARDING VALUE OF SERVICES (0.5).	3.20	1,094.40
11/29/2014	SRK	REVIEW MULTIPLE EMAILS BETWEEN G. GOUVEIA AND MARY MCMICKLE REGARDING FEE MEDIATION AND PRELIMINARY REPORT FOR CONWAY MCKENZIE, CONWAY FEE MEDIATION MEMO (0.3) AND RESPOND TO MEDIATION MEMO DRAFT (0.1)	0.40	180.00
11/30/2014	SRK	REVIEW EMAILS FROM R. FISHMAN, REGARDING MEDIATION FOLLOW UPS AND MAYORS MEMORANDA ON FEE INVOICES OF VARIOUS PROFESSIONALS; SPECIFICALLY REVIEW MAYORS MEDIATION STATEMENT FOR ALL PROFESSIONALS, MAYORS RESPONSE TO ERNST AND YOUNG MEDIATION BRIEF AND FEE EXAMINER NOTES REGARDING ERNST AND YOUNG (0.2); MAYORS RESPONSE TO CONWAY MCKENZIE MEDIATION BRIEF AND CONWAY MCKENZIE FEE STATEMENT (0.4); MAYORS RESPONSE TO MILLER BUCKFIRE MEDIATION AND FEE EXAMINER NOTES REGARDING MILLER BUCKFIRE (0.2); MAYORS RESPONSE TO LAZARD MEDIATION BRIEF (0.2); AND RESPOND TO ALL OF THE FOREGOING TO R. FISHMAN AND M. MCMICKLE (0.1)	1.10	495.00
11/30/2014	MMM	RUN SORTS OF DENTONS AUGUST TIME ENTRIES RELATED TO TRIAL BRIEF PREPARATION AND FEES CHARGED ON AUGUST 27 BY PROFESSIONAL AT REQUEST OF REVIEW TEAM.	1.40	478.80
11/30/2014	MMM	READ MEDIATION STATEMENTS AND FEE EXAMINER NOTES FOR ERNST & YOUNG, CONWAY MACKENZIE, LAZARD AND MILLER BUCKFIRE (0.6); DRAFT EMAIL WITH COMMENTS (0.1).	0.70	239.40
				13,218.00
EXPENSES				
11/22/2014	EXP	PRINTED COPY CHARGE		0.90
				0.90
Total amount of this invoice				\$13,218.90

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #530 - 10/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	25.20	272.00	6,854.40
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.60	450.00	270.00
MARY MCMICKLE - Partner, CPA, CIRA	8.50	342.00	2,907.00
MARK PARISI - Forensic Analyst CPA, CFE	14.60	156.00	2,277.60
TOTAL	48.90		\$12,309.00
	<b>BLENDED RATE</b>	<b>\$251.72</b>	
	<b>TOTAL EXPENSES</b>		1.00
TOTAL AMOUNT OF THIS INVOICE			\$12,310.00

The Kapila Building  
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Fort Lauderdale, Florida 33316  
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